

<p style="text-align: right;">Page 1</p> <p>1 IN THE UNITED STATES DISTRICT COURT FOR THE</p> <p>2 EASTERN DISTRICT OF TEXAS</p> <p>3 SHERMAN DIVISION</p> <p>4 UNITED STATES OF AMERICA,</p> <p>5 Plaintiff,</p> <p>6 V. Case No. 4:19-cv-00415</p> <p>7 ALEXANDRU BITTNER,</p> <p>8 Defendant.</p> <p>9</p> <p>10</p> <p>11</p> <p>12 ORAL DEPOSITION OF</p> <p>13 ALEXANDRU BITTNER</p> <p>14 February 12, 2020</p> <p>15</p> <p>16</p> <p>17</p> <p>18 ORAL DEPOSITION OF ALEXANDRU BITTNER, produced as a</p> <p>19 witness at the instance of the Plaintiff, and duly</p> <p>20 sworn, was taken in the above-styled and numbered cause</p> <p>21 on the 12th of February, 2020, from 9:35 a.m. to 5:57</p> <p>22 p.m., before Marleen Campbell, CSR, in and for the State</p> <p>23 of Texas, reported by machine shorthand, at the law</p> <p>24 offices of Clark Hill Strasburger, 2301 Broadway Street,</p> <p>25 San Antonio, Texas, 78215, pursuant to the Federal Rules</p>	<p style="text-align: right;">Page 3</p> <p>1 A P P E A R A N C E S</p> <p>2</p> <p>3 FOR THE PLAINTIFF:</p> <p>4 HERB LINDER, ESQUIRE</p> <p>5 UNITED STATES DEPARTMENT OF JUSTICE</p> <p>6 717 North Harwood Street, Suite 400</p> <p>7 Dallas, Texas 75201</p> <p>8 (214) 880-9754</p> <p>9 (214) 880-9741 (Fax)</p> <p>10 Herbert.W.Linder@USDOJ.gov</p> <p>11</p> <p>12 FOR THE DEFENDANT:</p> <p>13 FARLEY P. KATZ, ESQUIRE</p> <p>14 RACHAEL E. RUBENSTEIN, ESQUIRE</p> <p>15 CLARK HILL STRASBURGER</p> <p>16 2301 Broadway</p> <p>17 San Antonio, Texas 78215-1157</p> <p>18 (210) 250-6007</p> <p>19 (210) 258-2702 (Fax)</p> <p>20 farley.katz@clarkhillstrasburger.com</p> <p>21 rachael.rubenstein@clarkhillstrasburger.com</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>
<p style="text-align: right;">Page 2</p> <p>1 of Civil Procedure and any provisions stated on the</p> <p>2 record or attached hereto.</p> <p>3 *-*-*-*</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p style="text-align: right;">Page 4</p> <p>1 I N D E X</p> <p>2</p> <p>3 PAGE</p> <p>4 Appearances..... 3</p> <p>5 ALEXANDRU BITTNER</p> <p>6 Examination by Mr. Linder..... 6</p> <p>7 Examination by Mr. Katz..... 269</p> <p>8 Changes and Signature..... 288</p> <p>9 Reporter's Certificate..... 290</p> <p>10</p> <p>11</p> <p>12 EXHIBITS</p> <p>13 PLAINTIFF EXHIBIT DESCRIPTION PAGE</p> <p>14 Exhibit 20 UniCredit Tiriatic Bank..... 126</p> <p>15 Exhibit 21 UniCredit Tiriatic Bank..... 149</p> <p>16 Exhibit 22 UniCredit Tiriatic Bank..... 157</p> <p>17 Exhibit 23 Raiffeisen Bank..... 160</p> <p>18 Exhibit 24 LIECHTENSTEINISCHE LANDESBANK</p> <p>19 AKTIENGESELLSCHAFT..... 162</p> <p>20 Exhibit 25 Royal Bank of Canada Statement of</p> <p>21 Account..... 170</p> <p>22 Exhibit 26 Royal Bank of Canada Statement of</p> <p>23 Account..... 174</p> <p>24 Exhibit 27 RBC Wealth Management Statement of</p> <p>25 Account..... 176</p> <p>26 Exhibit 28 First American Title Company Final</p> <p>27 Statement..... 188</p> <p>28 Exhibit 29 A. Settlement Statement (HUD-1).... 192</p>

Page 13

1 party to a lawsuit --
 2 **A. No.**
 3 Q. -- in the United States.
 4 Okay. So now we're gonna -- did you prepare for
 5 your deposition today?
 6 **A. I came here last after -- yesterday**
 7 **afternoon--because the flights in the morning are no**
 8 **good--and I talked to Mr. Katz for two hours before I**
 9 **went to the hotel.**
 10 Q. Okay. And when you were speaking with Mr. Katz,
 11 did you look at any type of doc- -- did you look at any
 12 kind of documents?
 13 **A. A few.**
 14 Q. Okay.
 15 **A. Two or three documents.**
 16 Q. All right. And what documents did you
 17 specifically look at?
 18 **A. I look at Beckley -- what I -- I -- we tried**
 19 **together to remember Beckley incident. Then what?**
 20 **Then -- what else?**
 21 MR. KATZ: Whatever you remember.
 22 **THE WITNESS: Beckley and -- I -- I saw the**
 23 **document which I signed that -- my affidavit of whatever**
 24 **it is that -- I have it with me.**
 25 **My whole life history, that I was born in**

Page 14

1 **Romania and I did this and I did that, that document. I**
 2 **had to remember my life, basically.**
 3 Q. All right.
 4 **A. All right, this. This is --**
 5 MR. LINDER: Real quick -- thank you.
 6 MR. KATZ: Just for the record, Mr. Bittner
 7 produced copies of three statements of reasonable cause,
 8 which I believe he was referring to.
 9 **THE WITNESS: Oh, this, yes.**
 10 **I'm not doing very good with this. I keep**
 11 **forgetting about this microphone.**
 12 BY MR. LINDER:
 13 Q. And you said you looked at some documents
 14 regarding -- you looked at some documents regarding
 15 Mr. Beckley?
 16 **A. Yes.**
 17 Q. And do you remember what you looked at?
 18 **A. I looked at -- I tried to -- first of all, we**
 19 **tried to remember how I found Beckley and why I found**
 20 **Beckley and so on and so on. And then I looked at the**
 21 **documents that Beckley asked me to give to him and what**
 22 **I gave to him in order for him to do his work, whatever**
 23 **he did.**
 24 MS. RUBENSTEIN: For clarification, we looked at
 25 just a few Beckley documents, not all --

Page 15

1 **THE WITNESS: Right.**
 2 MS. RUBENSTEIN: -- of them.
 3 **THE WITNESS: I didn't say "all." I said, "The**
 4 **documents." "Documents."**
 5 BY MR. LINDER:
 6 Q. Well, okay, let's -- tell me some about like
 7 your educational background like if you -- where you
 8 went to high school, if you have a degree. Just kind of
 9 outlining for me what your educational background would
 10 be, if you can.
 11 **A. So I went to school in (inaudible) -- being a**
 12 **socialist country, which some people should visit before**
 13 **they go to vote for socialism -- I have to say this --**
 14 **your life it's run by the government beginning with high**
 15 **school.**
 16 **So you want to go to high school, you have to**
 17 **pass an exam. All the kids want to go to high school.**
 18 **Usually for the good high schools, there are ten kids**
 19 **for one place, and it goes up. You don't pass the high**
 20 **school, you are being sent -- you kind of forfeit your**
 21 **life, your future, because there is no second chance.**
 22 **You are sent to school to make you a mechanic,**
 23 **which is not high school. It's school of -- of giving**
 24 **you -- school of giving you a job. That's a fair**
 25 **translation.**

Page 16

1 **Once you get in the high school, you can**
 2 **choose -- high school is four years. High school starts**
 3 **after the eighth grade. It's 9, 10, 11, and 12th grade.**
 4 **That's high school.**
 5 **In year 10 you can choose to be a lawyer, an**
 6 **accountant, a writer, a poet, whatever, or you can**
 7 **choose to be an engineer, physicist.**
 8 **So after the two years, they split the**
 9 **curriculum. Here you get a lot of more language,**
 10 **philosophy, blah, blah, blah, and here you get a lot of**
 11 **mathematics, physics, chemistry and things.**
 12 Q. Okay. And so --
 13 **A. After that I went to -- after that you go to**
 14 **university, but you already split your life when you**
 15 **were in -- when you were 17, they ask you to split your**
 16 **life, the communists. Which they call themselves**
 17 **socialists, but they are communists. All of them**
 18 **communists.**
 19 **Because here you do a lot of math, you go to --**
 20 **for to become an engineer, you know, something that has**
 21 **to do with math, physics, chemistry, and so on. Here**
 22 **you do like they are called liberal choices. You can be**
 23 **an accountant, a lawyer, a teacher, stuff like that.**
 24 Q. And which one did you choose?
 25 **A. So I went for -- it's called mechanical. It's**

Page 17

1 called the -- it's Politehnica University of Bucharest,
2 which is actually well-known in Europe. It's a good
3 university --
4 Q. And you went there --
5 A. -- for --
6 Q. Go ahead.
7 A. -- for mechanical engineering, I thought I'm
8 gonna end -- finish in general mechanics, engineering.
9 And, of course, the communists decided after two years,
10 three years, they split us without asking us, and I end
11 up being a mechanic -- a mechanical engineer for
12 chemical industry.
13 Q. Okay. And --
14 A. So, theoretically, I know how to operate or how
15 to build or how to make the drawings of a refinery,
16 since we are in Texas.
17 Q. Okay. And --
18 A. And that makes me very intelligent.
19 Q. It makes you very what?
20 A. A very intelligent guy. Because of that, I
21 should know the law of United States.
22 Q. Okay. So you went through this university for
23 what, two to three years or --
24 A. Five years.
25 Q. -- what? Five years.

Page 18

1 A. Between the high school and university, you have
2 to go -- you have to go to the army one year.
3 Q. Okay.
4 A. It's not volunteer. It's everybody has to.
5 Q. So you were in the Romanian Army for one year?
6 A. Romanian Army for one year.
7 Q. And what did you do in the army?
8 A. We've been assigned as brigade of mountain
9 artillery. So basically what we did is up and down the
10 mountain all day long.
11 Q. Okay. And you mentioned being in Texas and
12 refineries. Have you studied refineries here? Are you
13 involved in the refinery business?
14 A. No. I came here in 1992 after I escaped the
15 communists, and my first job was a dishwasher. And my
16 first job was in California because my sister was in
17 California.
18 Q. All right.
19 A. She was already here, so she helped me out.
20 Q. And --
21 A. But dishwashing has to do with pipes, the flow
22 of liquid, whatever -- so I am joking. I have to joke
23 from time to time.
24 Q. That's okay.
25 So you left Romania when? When did you leave

Page 19

1 Romania?
2 A. I left Romania in 1992, in August, but then I
3 was sponsored by the Jewish community. Then they kept
4 us -- they kept us in Italy for two months to -- for The
5 American Embassy to check up on us. And, then -- so
6 beginning of December 1992, I was in Los Angeles.
7 Q. And you were sponsored by Israel. Did you
8 actually go to Israel?
9 A. No.
10 MR. KATZ: Objection; mischaracterizes the
11 testimony.
12 BY MR. LINDER:
13 Q. So you left Romania --
14 A. It's -- it's somewhere in the --
15 MR. KATZ: Mr. Bittner --
16 MR. LINDER: You have to let me finish.
17 MR. KATZ: -- it would be easier if you --
18 MR. LINDER: Yeah.
19 MR. KATZ: -- if you let Mr. Linder ask the
20 questions --
21 THE WITNESS: I'm trying very hard.
22 MR. KATZ: Just answer him, okay?
23 BY MR. LINDER:
24 Q. So I know you left -- you left Romania.
25 A. Right.

Page 20

1 Q. And you said something about being sponsored,
2 you got put to Italy. I'm just trying to understand
3 that process of who sponsored you, how that worked. I
4 wasn't -- I was just trying to figure that out.
5 A. International Hebrew Associate. Here --
6 Q. Okay.
7 A. -- H-I-A-S, Hebrew International Association for
8 something. It's a Jewish -- but not only the Jew
9 participate. But theoretically it's to help the Jewish
10 people to escape from communist countries.
11 Q. And --
12 A. But not -- not you have to escape and go to
13 Israel. You have to -- we help you to escape, and you
14 go wherever you want.
15 Q. Okay.
16 A. So I went to --
17 Q. All right. So do you speak different languages?
18 A. When I was a kid, I used to speak, of course,
19 Romanian and French very well. I can still read French
20 and watch -- kind of watch a movie.
21 When we decided -- the family decided that I
22 will go to United States, I will come to United States,
23 I switched to English.
24 So right now I speak Romanian and English well,
25 I consider myself. And still French, it's behind, but I

Page 21

1 cannot speak it. Very funny, I can read it, I can
 2 understand, but I cannot speak it. It comes out in
 3 English.
 4 Q. And that's the only other languages? That's it?
 5 A. Yes.
 6 Q. Okay.
 7 A. We didn't speak -- oh.
 8 Q. Go ahead.
 9 MS. RUBENSTEIN: You're okay.
 10 THE WITNESS: We didn't speak -- we didn't speak
 11 English at home. It was --
 12 BY MR. LINDER:
 13 Q. That was my next question. Thank you. Good
 14 anticipation on that one.
 15 So you touched on coming to the U.S. So let's
 16 just start there. So you came to the United States--and
 17 I'll make sure to get your testimony correct--sometime
 18 in December of 1982 --
 19 A. Correct.
 20 Q. -- is that right?
 21 A. Correct.
 22 MR. KATZ: Objection. I think you misspoke.
 23 Did I hear '82?
 24 THE WITNESS: 1982.
 25 MR. KATZ: 1982. I'm sorry. I'm sorry.

Page 22

1 THE WITNESS: I remember because in the
 2 communists, they turn off your lights, the whole city.
 3 The communists turn the big back on. 9:00 o'clock, no
 4 lights, no power, no nothing. And from -- before
 5 Christmas in totally dark Romania, come to Christmastime
 6 in Los Angeles, I was like that (indicating.)
 7 BY MR. LINDER:
 8 Q. You came to Los Angeles I think because you had
 9 a sister --
 10 A. Sister.
 11 Q. -- living in the United States?
 12 A. Yes.
 13 Q. And what is your sister's name?
 14 A. C-O-B-A-R, Cobar, Natalia. Natalia. L-I-A, not
 15 Natalie. Natalia.
 16 Q. And she lived where?
 17 A. She lived in Los Angeles.
 18 Q. Okay. And do you have any other siblings?
 19 A. She is married.
 20 Q. Okay. Other than your sister in Los Angeles, do
 21 you have any other brothers and sisters?
 22 A. No.
 23 Q. And is your sister that lives in Los Angeles --
 24 is she married?
 25 A. She is married and one kid.

Page 23

1 Q. And do you know what her husband's name is?
 2 A. Emil.
 3 Q. What --
 4 A. Emil.
 5 Q. Can you spell that?
 6 A. E-M-I-L.
 7 Q. So when you came here in December of '82, did
 8 you originally start living with your sister? I'm kinda
 9 trying to understand what --
 10 A. At that moment they were managers for an
 11 apartment building, apartment building, apartment
 12 complex, among other things they were doing. And they
 13 rented a small apartment in the same building, but
 14 not -- higher level, so not expensive. At the ground
 15 level, not so expensive.
 16 And she told me, "Hey, start to -- I'm gonna
 17 keep you, pay for your apartment and your expenses.
 18 Start to accumulate your diploma to find a good job."
 19 And I said, "Do you see any refineries around
 20 here?"
 21 She said, "No."
 22 I said, "Okay, forget it." So I'm just, "I want
 23 to work."
 24 She said, "But your English is not so good."
 25 I said, "Okay," but just with English not so

Page 24

1 good.
 2 And she was managing a couple of restaurants at
 3 the time, and she said, "I cannot put you in front
 4 because you cannot speak this," you know.
 5 So I said, "What?" Dishwasher. Okay,
 6 dishwasher. That's it; my first job.
 7 Q. And so when you came to the United States, did
 8 you take any -- did you take like any kind of English
 9 classes, or did you just try to learn English --
 10 A. No, I did not have time. I was trying to make
 11 money.
 12 Q. Okay. And so you started out washing dishes in
 13 your sister's -- in restaurants that your sister
 14 managed; is that accurate testimony?
 15 A. Yes.
 16 Q. Okay. And then --
 17 A. Second job.
 18 Q. And then you had a second job.
 19 A. Yeah.
 20 Q. Okay. So that --
 21 A. I wash dishes in the second restaurant. So from
 22 8:00 in the morning to 1:00 o'clock, and from 2:00 to
 23 8:00 o'clock in the second restaurant.
 24 Q. Okay. And was there a time that after you --
 25 did you have another job other than washing dishes while

Page 25

1 you were --

2 A. After washing dishes, I became a cook.

3 Q. Okay.

4 A. Then I became a waiter. Then I became a maître

5 d, like voice over of a bunch of waiters. Then I became

6 a chef. It was a simple food restaurant; not very

7 complicated. And then I became a restaurant manager.

8 And then I had a crisis in my life, and I said,

9 "What am I going to do with this? I'm going nowhere."

10 Then I quit.

11 And I went to do something mechanically with

12 my -- with what I learned. And, actually, I am very

13 mechanically gifted. So I went and I -- the guy hired

14 me later -- the owner hired me. Later he told me he

15 hired me because I was big and he thought I can dig

16 fast, and he hired me as an apprentice plumber. So I

17 started my plumbing stuff.

18 Q. Okay. And so, when did you start -- do you

19 remember what year you started the plumbing?

20 A. Right after -- like within a year. Within a

21 year. I didn't like the restaurant. I -- on the

22 restaurant, I moved fast because I can catch up fast and

23 because probably my sister was in charge. But I didn't

24 like it and I didn't see any future in it, so I moved

25 out of -- probably a year and a half.

Page 26

1 Q. All right. And --

2 A. So this is -- once again, if I'm not accurate,

3 this is 1983. Lifetime ago.

4 Q. And how long did you do the plumbing work? Did

5 you do anything other than plumbing work?

6 A. No. What we -- what I did is plumbing

7 apprentice. Then there were -- being in Los Angeles,

8 there were the unions, and the unions had -- said you

9 have to be five years apprentice before you can be a

10 master plumber.

11 And then I remember I still have this diploma

12 from being an engineer. I have a master of science

13 engineer. So I went to the city and I asked the guy at

14 the counter, he said, "I never saw such a thing in my

15 life." He called the boss, the boss said, "What's

16 this?" And he said: This guy has a master in

17 engineering. And I need you to approve me to go to the

18 exam. Not to give me the license, but just to cut the

19 years that the union wanted me, five years. For what?

20 I am -- and he did.

21 Q. So you took the exam?

22 A. I took the exam, and I got "perfect ten" you say

23 in East Europe. Here you say "A plus." So I got my

24 license. And I started to move up on the plumbing

25 scale: Master plumber, then building up -- being in

Page 27

1 charge of building new buildings from the ground up and

2 so --

3 Q. And there ever -- during this time frame did you

4 ever -- did you like ever buy and sell real estate? Did

5 you do that?

6 A. In the last year -- in the last year -- I left

7 in 1999 -- at the beginning of '99, I started -- I quit

8 my job. I was at that time with the City of Los Angeles

9 as a master plumber. Good job, good pension, not too

10 much work. Any way --

11 Q. So I want to get back. So --

12 A. So before that, my -- my in-law -- my son -- not

13 son. The guy married to my sister, what's --

14 MR. KATZ: Brother-in-law.

15 THE WITNESS: Brother-in-law.

16 BY MR. LINDER:

17 Q. And what was his name again?

18 A. Emil.

19 Q. Emil --

20 A. Emil.

21 Q. -- Cobar?

22 A. Cobar, C-O-B-A-R. He had this -- he was doing

23 real estate, agent, and he got this idea, and we put

24 some money together and we bought a house. So his job

25 was to find the house, to do the paperwork, and then to

Page 28

1 sell the house. And my job was to fix the house.

2 Q. Okay.

3 A. And we were splitting 50/50. At this moment I

4 don't think it's fair, but at that moment I thought it

5 was fair.

6 So we fixed the house, and so probably we did

7 two like this, then I said, "That's it, I'm going back

8 to Romania. Find somebody else."

9 Q. Okay. And while you were in the U.S. before --

10 you said you moved back to Romania in 1990; is that

11 correct?

12 A. In a way, but with the following amendments.

13 Q. Okay.

14 A. At that moment I had a wife and a small kid, so

15 I took off from job, I quit the job, and I went back to

16 Romania by myself. I was staying in Romania like two or

17 three months and coming back to -- to L.A. a month. And

18 I did this for a year until I felt that Romania is --

19 has potential. Then I talked to my wife, and I said,

20 "Okay, let's move."

21 Q. Now, before you went to Romania, you filed

22 United States tax returns; is that correct?

23 A. I was -- I filed, but it was very simple because

24 I was working for somebody and I got salary, and

25 whenever I did that one, two, three houses, it was -- I

Page 29

1 didn't like paperwork. It was my son -- my
2 brother-in-law to file, and he would say, "Put this like
3 this. We make so much money on the last house."
4 Q. Mr. Bittner, so in regards to your tax returns,
5 you would have filed before you went to Romania sometime
6 in 1990 to '91, your returns were prepared by your
7 brother-in-law?
8 A. Not prepared. I was making it and signing it.
9 So I had the job at that moment with the City of
10 Los Angeles. They would send me what's it called?
11 MR. KATZ: W-2?
12 THE WITNESS: -- W-something. And then we sold
13 the house. I'd say it was one year where we made and
14 sold the house. I was telling -- when I was done with
15 the house, these are the invoices. Emil, this is the
16 invoices that we spent on this house. He was selling
17 it, commission paid to the other people, whatever, minus
18 this, and he will come and say, put on your income that
19 you made profit of whatever. Okay, where? Here. Okay.
20 BY MR. LINDER:
21 Q. All right. And about how many houses did you do
22 this selling?
23 A. Three houses, four houses. Three. I don't
24 know.
25 Q. Do you remember the addresses of those houses?

Page 30

1 A. No.
2 Q. Did you ever live at -- I'm just going through
3 the addresses here. Did you ever live at a house at
4 3637 Barry Avenue in L.A.?
5 A. No. That is my sister's house.
6 Q. That's your sister's house.
7 A. Yes.
8 Q. Okay. Did you ever own a house in Los Angeles?
9 Did you ever own a house when you were here in the
10 United States before going back to Romania?
11 A. Did I own a house before going back to Romania.
12 Yes, the last house.
13 Q. Okay. And do you remember the address of that?
14 A. It was in Culver City. I don't know. I don't
15 know the address.
16 Q. Was it in Culver City?
17 A. In Culver City, Culver.
18 Q. Would that be 3109 Reid Avenue?
19 A. I think it is, yes.
20 Q. Okay.
21 A. Very close to the freeway, right? You don't
22 even know. Let me see. If it's not that one, I will
23 send you an email. I will send them --
24 MR. KATZ: Just answer the questions.
25 THE WITNESS: I still want to see the former

Page 31

1 house. It's what? 3 what?
2 BY MR. LINDER:
3 Q. The question I asked was: Do you remember if
4 the address of the house you owned --
5 A. 3 --
6 Q. 3109.
7 A. 3109.
8 Q. Reid, R-E-I-D, Avenue.
9 A. Yes.
10 Q. That's Culver City.
11 A. Right.
12 Q. Okay. What about the property located at 633
13 Dolphin Street? Do you remember that property at all?
14 A. Sounds -- yeah, but I don't -- it sounds like I
15 know it, but I -- I -- I don't -- it was something that
16 I worked on -- yes, I know it, but I don't know what
17 else to say.
18 Q. Fair enough.
19 So your sister had a restaurant. Did she ever
20 own a restaurant?
21 A. Not that I know.
22 Q. So you never invested with your sister in a
23 restaurant?
24 A. I did.
25 Q. Okay.

Page 32

1 A. I did invest with my sister.
2 Q. And explain that. What did you invest in and
3 when?
4 A. I was in Romania, and Emil said: Hey, you have
5 some money. We need some money. We gonna do this, we
6 gonna do that. And I said, "Okay." I don't know
7 exactly when.
8 Q. Okay. Do you remember what the restaurant was
9 or what the name of it was?
10 A. No.
11 Q. Okay. And so when you invested, did you send
12 your money to your brother-in-law, Mr. Cobar?
13 A. Yes. Yes.
14 Q. And when do you think you did that?
15 A. '90- -- '90s. '90-something.
16 Q. So you think just -- so just -- so you think it
17 would have been in the 1990s? Or it would have been --
18 A. When I say '90, it was '90s. No, I didn't say
19 '90. So when I said '90, it was '90s. I was referring
20 to the last two numbers. Not 1990. I'm just saying
21 '90s. So 1995, 1996, 1994. Something like that.
22 Q. Okay. And do you still have that investment?
23 A. No.
24 Q. And was that investment sold? Did you just --
25 did it go away? What happened to your investment, do

Page 33

1 remember -- do you know?

2 **A. He took the shares or I don't -- I said -- I**

3 **said do -- I said, no. No more.**

4 Q. Okay. And did you receive any money from this

5 investment in the restaurant over time during the '90s

6 when you had invested in it?

7 **A. Every year he will tell me, hey, you made so**

8 **much money. I said, "Okay, good."**

9 Q. Are you familiar with a company called WLA

10 Development, Inc.?

11 **A. West Los Angeles Development, Inc., yes.**

12 Q. What is that?

13 **A. I don't know.**

14 Q. You don't know what the company is?

15 **A. Huh-uh.**

16 Q. No? You were never involved in that -- any kind

17 of company?

18 **A. I don't remember.**

19 Q. You don't remember?

20 **A. No.**

21 Q. You don't remember if you ever incorporated any

22 type of company with your brother-in-law?

23 **A. I know West Los Angeles, because if you look,**

24 **Bitt- -- my name, Bittner, this is how you find it. I**

25 **remember it. I had something to do with it. If it's by**

Page 34

1 **myself or with my brother, I don't -- my brother-in-law.**

2 Q. Okay. Prior to going back to Romania, did you

3 have a bank account in the United States?

4 **A. Yes.**

5 Q. Where was your bank account? Do you remember

6 what bank it was?

7 **A. I think I did -- all my life I did bank with**

8 **Bank of America. From time to time I had other banks.**

9 **I don't remember what. But I think it's Bank of**

10 **America.**

11 Q. All right. And when you left, did you -- when

12 you left to go to Romania, did you close that account?

13 **A. Once again, left, it's -- it took a year and**

14 **something until my wife finally moved to Romania. So I**

15 **was in between the worlds, coming and going, coming and**

16 **going. At that time for sure the account was still**

17 **operating. Probably the account was closed when we**

18 **finished the house. We left the house for my**

19 **brother-in-law to sell, the one on Reid, I think. It**

20 **was with the bank loan and this and that, a mess, so we**

21 **leave it to him to sell, and we sell whatever furniture**

22 **and we left. And probably at that moment, which was**

23 **'91 -- no, '90 -- end of '90 or beginning of '91, that**

24 **is probably when I closed the bank account.**

25 Q. So you -- just so I can get it, you do remember

Page 35

1 closing the account?

2 **A. I hope so.**

3 Q. All right. And when you -- so the 1990-1991

4 timeframe, you decided to go back to Romania. Why did

5 you decide to do that?

6 **A. In 1990 who? Would you repeat, please?**

7 Q. Sure. When you decided to go back to Romania,

8 what made you decide to go back there?

9 **A. I need a few minutes to explain because it's**

10 **very interesting. Hopefully somebody in history will**

11 **read this.**

12 **You don't hear every -- not every person -- not**

13 **only in this room -- not every generation has the luck**

14 **to participate -- to be of the right age, 70, 40, 50**

15 **maybe, between 25 and 50, when it's such a tremendous**

16 **change from communism to capitalism.**

17 **When it's the other one, you have to run away.**

18 **When it's from capitalist to communist, you have to run**

19 **away as soon as possible. But when it's from communist**

20 **to this, as far as I know, only a few times it happened.**

21 **And I was the right age and the right --**

22 **speaking Romanian and knowing Romania and this and that.**

23 **So that first year that I went back and forth,**

24 **it was for me to touch and re-smell a country which I**

25 **left six years before. A country that I knew. All the**

Page 36

1 **friends were there, all the army buddies were there, the**

2 **high school people, the university friends. All the**

3 **network was there. But I wanted to see with my own**

4 **eyes. And I took the decision. There is things to do**

5 **here. There are business opportunities. If you would**

6 **ask me in 1990 what business? I don't know. But I felt**

7 **it was this upheaval, something --**

8 Q. Okay.

9 **A. -- gonna happen.**

10 Q. And when you finally moved back, where did you

11 move to in Romania?

12 **A. I moved to my parents' house.**

13 Q. Okay. And where is that located?

14 **A. In Bucharest, Cobalcescu Street, No. 41.**

15 Q. And are your parents still alive?

16 **A. No.**

17 Q. And when did your parents pass away?

18 **A. My father passed away in the '90s. '93, '94.**

19 **And my mother passed away in 2009, 2010. Something like**

20 **that.**

21 Q. Okay. And I think you said -- so when you went

22 to Romania, did you have -- were you bringing funds over

23 to invest? How did that happen? Did you have a pool of

24 money? What were you bringing to Romania to invest?

25 **A. At the beginning --**

Page 37

1 Q. Uh-huh.

2 A. -- my beautiful personality. And after that,

3 when we -- we decided when we sold that house in Culver

4 City--I don't know if it's this house or this house or

5 the status, I'm going to find out--we did cash some -- I

6 don't -- 30,000, 40,000, something.

7 Q. All right. So you had some money from the sale

8 of the house?

9 A. Yeah.

10 Q. Okay. And --

11 A. And the -- whatever. Some -- whatever we had in

12 the savings.

13 Q. So you had some savings?

14 A. Yeah.

15 Q. What about loans from anyone?

16 A. (Shaking head from side to side.)

17 Q. No loans?

18 A. No.

19 Q. And when you went there -- when you first went

20 back to Romania, did you open up bank accounts there?

21 A. I think when I moved to Romania there were no

22 banks.

23 Q. Okay. Well, that makes that next question

24 easier. So when you left, you didn't have a bank

25 account when you were living in Romania?

Page 38

1 A. There is one bank, which is the communist bank.

2 I mean, I should write a movie about such an event.

3 Any way, the banks came later. Romania was a

4 cash country. Even now it's a cash country. Even now

5 with all the bank -- only Bank of America is not in

6 Romania. Every other bank is in Romania.

7 But later we open. But at the beginning, the

8 first years, impossible. I mean, it would take you half

9 a day to -- for the lady to put the check; the other

10 party will not accept it. They'll ask you: Where is

11 the cash?

12 Q. When do you think you -- what year do you think

13 you opened up your first bank account in Romania?

14 A. '92, '93.

15 Q. Okay. And did you open up accounts in any other

16 countries before you opened up an account in Romania?

17 A. No. In any other countries before I open in

18 Romania, no.

19 Q. Okay.

20 A. Actually, I went from Romania to Italy and then

21 to America. And then from America back to Romania.

22 Q. Okay. So you went back to Romania and you went

23 back there you say full time -- you moved back there

24 with your family in '91, correct?

25 A. End of '90 or '91.

Page 39

1 Q. In that time frame --

2 A. Yeah.

3 Q. -- right?

4 Okay. And then my question is: After that move

5 back, did you open up any bank accounts in countries

6 other than Romania?

7 A. No. First Romania.

8 Q. First Romania.

9 A. First Romania for many years.

10 Q. Okay. And when you moved back, I think you said

11 you moved back -- when you permanently moved back, you

12 moved back with your wife and your daughter; is that

13 correct.

14 A. Yes.

15 Q. Okay. And just, in regards to your family, how

16 many children do you have?

17 A. Just -- that's it, one daughter.

18 Q. One daughter. And her name is?

19 A. Christine, C-H-R-I-S-T-I-N-E.

20 Q. And your wife -- you're still married?

21 A. Yes.

22 Q. And what's your wife's name?

23 A. Sherry.

24 Q. Okay.

25 A. S-H-E-R-R-Y. That's the name she took when we

Page 40

1 married; she changed her name. She is from Taiwan, so

2 in front of the judge, she changed the name to Sherry,

3 to a western kind of name.

4 Q. Do you remember what year you became a United

5 States citizen?

6 A. '87 or '88. And I do this by not remembering

7 but by adding five to '82.

8 Q. And why do you -- you said you do this by adding

9 five. Why do you add five?

10 A. Because that's what I remember very clearly:

11 After five years, you get citizenship. But I remember

12 because I learned in Romania before coming to the United

13 States.

14 Q. You said you learned in Romania. How did you

15 learn that in Romania?

16 A. Going to the embassy for the first interview.

17 In Italy -- it's not the first time I talked to The

18 American Embassy.

19 Q. Okay.

20 A. Italy was a stop where you are out from the

21 communists, but they double-check you, if you are not a

22 spy or something.

23 But first meetings, they were in Romania, and

24 then you prepare questions that you want to ask. And

25 they said: You get a green card in three years and then

Page 41

1 do this. You're supposed to work. You're not supposed
 2 to serve the (inaudible) so -- I'm joking.
 3 I mean, you're supposed to be a good citizen,
 4 which I think I was.
 5 Q. All right. We didn't cover this earlier. But
 6 if there's any time you need a break, if you need to
 7 take a break, use the restroom, you need a drink of
 8 water or something, you need a break, you just ask and
 9 we'll take a break.
 10 A. All right.
 11 Q. It's just a rule. I just want to make sure you
 12 understand this so it doesn't happen is that you can
 13 take a break, but you can't take a break while you have
 14 a question pending.
 15 Do you know what I mean by that "question
 16 pending"?
 17 A. (Nodding head up and down.)
 18 Q. So if I've asked a question, you've got to
 19 answer it --
 20 A. Like I need to go and think about it.
 21 Q. Well, I don't want to put suggestions in your
 22 mind. When I ask a question --
 23 A. Okay.
 24 Q. -- you need to answer it, and then if you want
 25 to take a break, we'll take a break. You --

Page 42

1 A. All right.
 2 Q. -- just can't take a break while we've got that
 3 hanging out there.
 4 A. Okay.
 5 Q. And I should have said that earlier, but I just
 6 want to make sure we got that ground rule in there.
 7 All right. And when you went back to Romania,
 8 did you have a -- at that time did you have a U.S.
 9 passport?
 10 A. Yes.
 11 Q. Okay. And did you -- at that time when you went
 12 back, did you still have a Romanian passport?
 13 A. Yes.
 14 Q. Okay. Do you still have a Romanian passport?
 15 A. Yes.
 16 Q. Okay. And what about a U.S. --
 17 A. What I don't have --
 18 Q. Go ahead.
 19 A. I don't have a valid U.S. passport because I'm
 20 too lazy to do -- I have to go to the CVS to take a
 21 picture, but I -- my kids told me. And I --
 22 Q. So --
 23 A. Okay.
 24 Q. Okay? So right now your U.S. passport has --
 25 would it be fair to say it's expired?

Page 43

1 A. Expired.
 2 Q. Okay. And do you know when it expired?
 3 A. Six months ago.
 4 Q. Okay.
 5 A. Oh. No. I think it expired -- does it not
 6 expire on your birthday? It's not connected to your
 7 birthday? I think it's connected -- any way, last year,
 8 August or after August.
 9 Q. So any time within the last --
 10 A. Six, eight months. Something like that.
 11 Q. Sometime within the last year your passport
 12 expired.
 13 A. Right.
 14 Q. And when you traveled to Romania to move there,
 15 did you use your U.S. passport to enter the country, or
 16 did you use your Romanian passport?
 17 A. You use both.
 18 Q. You use both.
 19 A. Because in Romania, at the beginning, if you
 20 come with U.S. passport, they will investigate you, and
 21 so you switch the passports: Where am I? In Romania.
 22 Okay, so Romanian passport. Where I am? United States.
 23 United States passport.
 24 Q. So you moved back to the United States
 25 permanently sometime when?

Page 44

1 A. To Romania you mean.
 2 Q. You moved from Romania back to the United States
 3 approximately when?
 4 A. What do you mean "back"?
 5 Q. So you lived in Romania for -- for how long did
 6 you live in Romania?
 7 A. Oh. I lived in Romania since 1990 to 2012.
 8 2000- -- no, 2011, November.
 9 Q. All right.
 10 A. Okay.
 11 Q. And during this time frame, this 1991 to 2011
 12 time frame, did you always have a valid U.S. passport?
 13 A. Yes.
 14 Q. Okay. And did you have to ever renew your
 15 passport?
 16 A. I think so.
 17 Q. Do you remember renewing your U.S. passport when
 18 you were living in Romania?
 19 A. I always had a valid passport. I don't know
 20 when I renew it if I was in Romania or if I send it --
 21 no, probably I renew it at the embassy over there.
 22 Q. Do you remember how you renewed it?
 23 A. I just went and said, "I need a new passport."
 24 Q. Okay. And when you say you went to the embassy,
 25 did you physically go to the embassy?

Page 45

1 A. Yeah. It's -- Bucharest is not like here.
 2 Bucharest, everything is 10 minutes away.
 3 Q. Okay. So you physically went to the embassy.
 4 A. Yes.
 5 Q. And when you moved back, you didn't renounce
 6 your United States citizenship when you moved back to
 7 Romania, did you?
 8 A. No.
 9 Q. Okay.
 10 A. And I did register with the -- with The American
 11 Embassy. I was registered -- actually, I re-registered
 12 every time I moved my address where I -- I -- my house.
 13 Where I used to live in Bucharest, every time I moved to
 14 a different address, I --
 15 Q. Okay.
 16 A. -- re-registered.
 17 Q. So explain to me how you registered with the
 18 embassy. Explain that process to me.
 19 A. It's nothing that I remember, but I would
 20 imagine I go there and say, hey, I have a new address.
 21 Somebody would say, yes, what's the new address?
 22 Q. Okay.
 23 A. This is the new address.
 24 Q. Okay. So you think you physically went to the
 25 embassy and registered?

Page 46

1 A. Yes.
 2 Q. And do you remember what you registered for?
 3 A. I just --
 4 MR. KATZ: Objection; form of the question.
 5 THE WITNESS: Pardon me?
 6 MR. KATZ: You can answer, if you know.
 7 THE WITNESS: As an American citizen living
 8 abroad.
 9 BY MR. LINDER:
 10 Q. Okay. Do you remember any kind of certain
 11 program that you would have registered in?
 12 A. Nothing. No program. And, actually, they
 13 didn't invite me for the Fourth of July, which I am very
 14 pissed about.
 15 Q. Okay. So when you went -- so when you
 16 registered, what actually -- do you remember actually
 17 what you did? Do you remember filling out any forms?
 18 What did you do?
 19 MR. KATZ: Objection; asked and answered.
 20 If you remember, tell him.
 21 THE WITNESS: I don't remember. I remember
 22 going there, because I hate talking on phones --
 23 BY MR. LINDER:
 24 Q. Okay.
 25 A. -- so, for sure I didn't do that. I went there

Page 47

1 and I tell them, "I'm here. I'm an American."
 2 Q. And what else? Do you remember telling them
 3 anything else?
 4 A. No. They didn't ask anything.
 5 Q. Okay. Did you ever go -- did you ever use the
 6 internet and go online and do anything with the U.S.
 7 embassy?
 8 A. No.
 9 Q. Why not?
 10 A. I don't like internet. I like now internet.
 11 Okay. When I didn't make good money and I didn't have a
 12 secretary, I don't use the internet. Later I had the
 13 secretary, she would use the internet. I don't like
 14 telephones and internet. So I would tell the secretary:
 15 Do this, do that. But I would not tell her: Register
 16 me at the American Embassy. So I would register myself.
 17 Q. And I'm just trying -- but you don't
 18 actually remember any type of -- do you remember filling
 19 out forms?
 20 MR. KATZ: Objection; asked and answered.
 21 BY MR. LINDER:
 22 Q. Okay. Do you remember filling out any type of
 23 forms, or do you actually remember what you actually
 24 did?
 25 MR. KATZ: Objection; asked and answered.

Page 48

1 If you remember, answer.
 2 THE WITNESS: I assume that I told them -- for
 3 sure I went there.
 4 BY MR. LINDER:
 5 Q. Okay.
 6 A. That's a given. Then I told them and they wrote
 7 it down or they asked me to fill an address, the new
 8 address. I don't know. But I was registered with them.
 9 Q. Okay. And to shortcut it, you don't remember
 10 any kind of specific form you filled out?
 11 MR. KATZ: Objection; asked and answered.
 12 THE WITNESS: No.
 13 BY MR. LINDER:
 14 Q. Okay.
 15 A. What --
 16 Q. Do you remember -- when you went to the embassy,
 17 did you actually talk to anybody at the embassy?
 18 MR. KATZ: Objection; asked and answered.
 19 THE WITNESS: Usually you talk to actually a
 20 Romanian employed by the embassy which actually speaks
 21 English, but as soon as he -- he or she see that you
 22 also speak Romanian, they spoke in Romanian -- they
 23 speak in Romanian.
 24 BY MR. LINDER:
 25 Q. Okay. And when you went to the embassy, did you

<p>Page 201</p> <p>1 A. I don't know. Going back -- living in Romania 2 and going back to United States. 3 Q. Okay. How did you find out that there was a tax 4 treaty between the United States and Romania? 5 A. I don't know. I don't know. Somebody probably 6 told me or something. 7 Q. So -- 8 A. In Romania when I said: Hey, guys, you know 9 what, I'm leaving, I have 200 friends. Most of them 10 very rich. I said: Hey, I have to move back to the 11 states, blah, blah, blah. Hey, let's drink, let's go. 12 But somewhere somehow somebody said: Hey, watch 13 out, or watch the treaty and you know you have the 14 treaty, and -- I don't know how. 15 Q. But when you moved to -- when moved from the 16 United States to Romania, you didn't check or inquire 17 about any tax treaties at that time? 18 A. No. I paid taxes in Romania. 19 Q. Okay. But you paid taxes -- your testimony is 20 that you paid taxes -- 21 A. And I paid taxes in the states for the business 22 that I do -- I did in the states. 23 Q. Okay. But my question is: When you moved to 24 Romania from the United States, you didn't check any 25 taxes -- you didn't think it was important to check for</p>	<p>Page 203</p> <p>1 three, he was close by. Not -- 2 Q. And he was advertising. Where did you see his 3 advertisements? 4 A. On the net. 5 Q. On the internet. 6 A. Yes, sir. 7 MR. LINDER: Okay. And then I have some 8 documents. Let me verify what you gave. This is 30. 9 (Exhibit 30 was marked.) 10 BY MR. LINDER: 11 Q. I'll hand you what's marked as Government 12 Exhibit 30. 13 A. Yes. 14 Q. Do you recognize this document? 15 A. Yes. 16 Q. What is this? 17 A. When I went to Mr. Beckley, then we talk about 18 having to file or not file or having to pay or not pay 19 and we talked about the treaty. And I explained to him 20 my English grammar, about the difference between "may" 21 and "should not." "Should not" is stronger than "may" 22 in my view. 23 Then he started to ask me different questions. 24 I told him, "Hey, all my paperwork, I didn't bring any 25 paperwork for what I did in my life. It's in Romania,</p>
<p>Page 202</p> <p>1 any tax treaties between the United States and Romania 2 at that time? 3 MR. KATZ: Object to the form of the question. 4 You can answer, if you can answer. 5 THE WITNESS: Oh. No. 6 BY MR. LINDER: 7 Q. Why not? 8 A. I don't know. Probably is I didn't -- I didn't 9 make any money at the time. 10 Q. So before you met with Mr. Beckley, you had 11 actually looked at the tax treaty between the United 12 States and Romania; is that right? 13 A. Right. 14 Q. Okay. And then you found Mr. Beckley and -- 15 MR. LINDER: Can we take a break? 16 MS. RUBENSTEIN: Yes. 17 (Pause in proceedings.) 18 MR. LINDER: We can go back on the record. 19 BY MR. LINDER: 20 Q. So I just want to get back to Mr. Beckley. 21 So you found Mr. Beckley how? 22 A. Once again, on internet. 23 Q. On the internet. Okay. 24 A. And because he was advertising what I needed. 25 He was in a way selling what I needed. And number</p>	<p>Page 204</p> <p>1 so tell me exactly what you need so we can file and be 2 done with it." 3 And, actually, and I was -- in a way, I have to 4 say this, to be fair, I was pressing him to do it fast. 5 In my head I had -- I think I started losing in end of 6 December or January 2012. In my head was that we 7 have -- I have to file before April 15th, to be done 8 filing so IRS -- I will file first before IRS will catch 9 me and put me in jail because I didn't file. 10 So I was pushing him, "Hey, let's file, let's 11 file," pushing him to move and give me more attention 12 than to other clients. That's why I didn't negotiate 13 with him. Whatever money he said, I paid. 14 Q. All right. I just want to clarify: Is this 15 your handwriting? 16 A. On top of it, yes. 17 Q. And this handwriting, this is what, your -- 18 A. So basically he asked me questions. I send 19 the -- I talk on -- on Skype. Over the computer, I 20 talked to Romania on Skype. I tell them: I need this, 21 I need this, I need this, I need this. And they -- so I 22 need the bank -- whatever you see here. 23 And they made all this from different -- this is 24 where they gathered the paperwork as they send me this, 25 and I gave it to Beckley, and Beckley said, "Hey, I</p>

Page 205

1 don't understand what this is." Then I wrote on my own
 2 hand what it says, this bank name, address, account,
 3 currency, previous, later Romanian currency and German
 4 marks. And at that time was Germain marks, too.
 5 Q. Okay. So this is a document that you created.
 6 A. No. This is a document created by my people in
 7 Romania.
 8 Q. Okay.
 9 A. That I -- my handwriting is the translation of
 10 the document which came to me from Romania.
 11 Q. Okay.
 12 A. And I gave it to Beckley.
 13 Q. And when you say my people created this, who
 14 created it when you say "my people"? I just want to
 15 clarify: Who's creating this document for you?
 16 A. Basically two people that we gonna start to
 17 encounter. One is my -- Petre Ion, P-E-T-R-E, I-O-N.
 18 Q. And who else?
 19 A. And Eugen Strungaru, E-U-G-E-N. And last name
 20 is S-T-R-U-N-G-A-R-U.
 21 Q. Okay. And so you got this document from them
 22 and then you translated it into English?
 23 A. I put the top of the page -- the -- yeah,
 24 whatever is handwritten, I put so he understands because
 25 actually he needed numbers, not address.

Page 206

1 Q. And these are all -- and this is a list of what?
 2 A. This is exactly what it says, the bank, the
 3 address of the bank, the number of the account -- the
 4 account number, what kind of currency. And I -- on the
 5 right I said lei. It's the Romanian currency in dollars
 6 and German marks. We didn't have euro in 1993. And the
 7 last column it's the period. It says here from '93 to
 8 '97.
 9 Q. And this is a list of all your foreign bank
 10 accounts? Would that --
 11 A. Right.
 12 Q. -- be a fair statement?
 13 A. Yes.
 14 MR. KATZ: Objection.
 15 Go ahead. I'll withdraw that.
 16 BY MR. LINDER:
 17 Q. Okay. And this actually tells -- so these dates
 18 are actually the date you opened the account and then
 19 the date you closed it; is that correct?
 20 A. Um -- going about Mr. Katz's objection and then
 21 he withdraw the objection, I -- I considered this to be
 22 something fair -- for your job, I understand your job --
 23 fair for me and fair in general.
 24 So if my answer later on may be dissected
 25 [sic.] with a fine tool: You said the kind of question,

Page 207

1 is that correct, those are your account or all of your
 2 account, is that correct. Oh, but look, we find one
 3 account missing, then we're in a lot of trouble here,
 4 and I -- I will give you answers which are very wide.
 5 MR. KATZ: Mr. Bittner --
 6 THE WITNESS: If we are -- no. I want to
 7 understand because I want to be done with this. I think
 8 everybody at this table wants to be done with this.
 9 So I am trying to volunteer as much as possible,
 10 but I hate to be -- later find out that the question was
 11 a trick to catch me because I said -- I didn't say those
 12 are most of my accounts or 99 percent of the accounts or
 13 something.
 14 BY MR. LINDER:
 15 Q. My --
 16 A. Now I'm gonna --
 17 Q. My question to you on this was: These dates
 18 that you have listed on this Government Exhibit 30,
 19 these dates represent the year you opened the account
 20 and then the year that you may have closed the account.
 21 A. I don't know.
 22 Q. You don't know?
 23 A. I didn't generate this table. It was generated
 24 by the people in Romania. What's in my handwriting it's
 25 my translation.

Page 208

1 This is something that my people provided to me
 2 and I provided to Beckley for responding to whatever
 3 Beckley asked from me.
 4 Q. Okay. And so what did you tell the people --
 5 your people -- and I think you described two people,
 6 Petre Ion and Eugen --
 7 A. Strungaru.
 8 Q. Strungaru. Thank you. What did you instruct
 9 them to get? What kind of information did you
 10 instruct them to get?
 11 A. Whatever Beckley -- you know, when we were
 12 gathering the information, I was going to Beckley every
 13 day. So he said: Give me the bank accounts for the
 14 banks in Romania for this and that and that. Then I
 15 would call Romania and say: Give me the bank accounts
 16 for banks in Romania for such and such and such.
 17 Q. Okay. And then this document, did you review
 18 this document to see if the information was accurate?
 19 A. It's an impossibility. As long as all the
 20 documents are in Romania, how I can review a document
 21 that it's accurate? I don't know. I am trusting the
 22 people in Romania that they will do a good job, not send
 23 me something wrong.
 24 Q. Now, the two individuals you mentioned, Petre
 25 Ion and Mr. Strungaru, were they accountants?

Page 209

1 A. Strungaru is an -- he's an accountant. Actually
 2 finished academy of economic studies. But he came --
 3 and, actually, he's a -- he was with me in high school,
 4 so we know each other from high school. But he came to
 5 my company in I think 2006, '07. He was not with my
 6 company -- my companies from the very beginning. He
 7 came later. But I -- and I put him upfront because he
 8 speaks very good English.
 9 Q. Okay.
 10 A. So later when we had to -- when we prepared all
 11 these mountains of documents that nobody look at them,
 12 the accountant from here -- from this city, was asking
 13 me something, and I said, "Listen, guys, it doesn't
 14 work. How about Mr. Strungaru and I arrange a three-way
 15 meeting when we can see each other on the computer
 16 there?" I don't know how. They met each other, and
 17 after that I was informed they were talking.
 18 Q. Okay.
 19 A. So they talked to each other.
 20 Q. Okay. Now, you said Mr. Strungaru started
 21 working for you in 2006 and 2007.
 22 A. Right.
 23 Q. And he started working for you in what capacity?
 24 A. One of the persons that I trust in the main
 25 building.

Page 210

1 Q. Okay.
 2 A. Overseeing not any particular company.
 3 Overseeing account -- overseeing the accountants,
 4 looking here, looking there. I don't know.
 5 Q. He would oversee the accountants?
 6 A. He would double-check on the accountants.
 7 Q. Okay. And do you know if he was trained in
 8 Romanian tax law?
 9 A. We don't have such a -- such a job denomination,
 10 tax law, Romanian tax law.
 11 Q. Okay. My question was: Do you know if he was
 12 trained in that -- to your knowledge, does Mr. Strungaru
 13 have any understanding of Romanian tax law?
 14 A. All the accountants in Romania have to know the
 15 Romanian tax law.
 16 Q. Okay.
 17 A. And none of the accountants in Romania know the
 18 Romanian taxes -- the tax law.
 19 Q. Okay. And did you ask Mr. Strungaru when he was
 20 working for you about any kind of U.S. tax law, the U.S.
 21 tax obligations?
 22 A. No.
 23 Q. Why not?
 24 A. Why should I?
 25 Q. Okay. You didn't think it was important?

Page 211

1 A. He's a Romanian.
 2 Q. Okay. What about when you were living in
 3 Romania, did you ask any -- did you go seek any kind of
 4 tax professionals or help there regarding what may your
 5 tax obligations be in the United States when you were in
 6 Romania?
 7 A. Would you -- I didn't catch it.
 8 Q. Okay.
 9 A. Little bit slower.
 10 Q. I'm sorry, I probably asked that a little fast.
 11 So when you were living in Romania --
 12 A. Yes.
 13 Q. -- when you were back from 1990 to 2011, did you
 14 talk to anyone or ask anyone about federal taxes, U.S.
 15 federal taxes?
 16 A. Why? We're in Romania --
 17 Q. Okay.
 18 MR. KATZ: Please answer --
 19 THE WITNESS: No, no, no. I give more than
 20 answer.
 21 BY MR. LINDER:
 22 Q. Okay.
 23 A. In Romania at that time there is money on the
 24 streets. Every minute that you spend talking I don't
 25 know about what else, you lose some money. Everybody is

Page 212

1 concentrated: What we gonna do tomorrow with that
 2 building, with that piece of land. Why talk about
 3 something else? Why talk about the -- no --
 4 Q. Okay.
 5 A. -- I didn't talk.
 6 Q. And when you were in Romania during that time
 7 frame, did you ever talk to anyone, any attorneys,
 8 accountants or anyone about any kind of -- filing any
 9 type of banking reports, foreign bank account reports?
 10 A. I didn't know about foreign bank accounts until
 11 Beckley told me.
 12 Q. Okay.
 13 A. And even that, he did it wrong.
 14 MR. LINDER: All right. Government Exhibit 31.
 15 (Exhibit 31 was marked.)
 16 BY MR. LINDER:
 17 Q. I've handed you what's marked as Government
 18 Exhibit 31. Do you recognize --
 19 A. Yes. It's my writing.
 20 Q. Okay.
 21 A. The numbers, the table was produced by the two
 22 people that I mentioned before, the people in Romania.
 23 What we have here, it looks to me it's a -- it's an
 24 extract of any things that -- of everything that Beckley
 25 wanted because it has the real estate business, which

Page 213

1 some of them, especially in the earlier years, I would
2 do on personal name. It has shares, companies, so it's
3 income from dividends. So income from real estate on
4 personal name. Income from companies that I own or I
5 owned shares. Then there is information here for --
6 from bank and other income, which I don't remember what
7 it is. But -- okay. So, yes.
8 Q. And this is information you got from Romania?
9 A. I got from Romania and I wrote translation for
10 Mr. Beckley.
11 Q. And so you didn't create this chart, did you?
12 A. No.
13 Q. So this was created --
14 A. I don't know how to create a chart even today.
15 Q. Okay. And I just want to -- I don't know what
16 you got on there. I just want to double-check. So I
17 want to look at -- if you look at DOJ, it's 2752 of
18 Exhibit 31.
19 A. All right.
20 Q. Do you know if this is something that came from
21 your people in Romania, or is this something that
22 Mr. Beckley did? I'm not sure --
23 A. My people in Romania, they will not do such a
24 stupid thing.
25 Q. Okay.

Page 214

1 A. So I presume it's Beckley.
2 Q. But all the --
3 A. And the way -- and the letters on the hundred
4 isn't -- is not the way a Romanian would write. But I
5 don't know, basically.
6 Q. Okay. And I just --
7 A. But this page is '93 to 2000.
8 Q. Can you go back to Government Exhibit 30. This
9 has the accounts --
10 A. Yes.
11 Q. -- and I just want to -- so you have Banca
12 Agricola --
13 A. Which number?
14 Q. Number 1.
15 A. Banca Agricola.
16 Q. Thank you.
17 A. It's called -- it's an agricultural bank, a
18 communist bank.
19 Q. Okay.
20 A. Former communist.
21 Q. All right. That was -- and that's located in --
22 A. In Bucharest.
23 Q. Okay. And the second one is which bank?
24 A. Raiffeisen. Number 3 is Raiffeisen that we
25 talked before.

Page 215

1 Q. Okay. And then look at number 9. It's on the
2 second page.
3 A. We talk about this bank.
4 Q. That's the UniCredit -- those are the accounts
5 we were looking at?
6 A. Yeah. See -- and yeah, you see the numbers are
7 the same, only the last two digits differ for the
8 Romanian currency, U.S. dollar, and euro. But whatever,
9 doesn't matter. Yeah, we talk about it.
10 These three accounts being basically one
11 account.
12 Q. But it's possible in those three accounts, you
13 have -- you could have money -- different amounts of
14 money in all three accounts; is that correct?
15 A. Yes. And for sure different denominations,
16 Romanian lei, dollars, euro.
17 MR. LINDER: All right. This should be 32.
18 THE WITNESS: The last one was 31.
19 (Exhibit 32 was marked.)
20 BY MR. LINDER:
21 Q. I've handed you what's marked as Government
22 Exhibit 32. Is this your handwriting?
23 A. Yes.
24 Q. All of it on this first page?
25 A. No. As you can see -- I mean, anybody can see,

Page 216

1 this here is not my handwriting.
2 Q. Okay. To the right.
3 A. To the right, right under where I go to last
4 version and I put in rectangle, right under it there are
5 three lanes 3/30/2001. You can see writing the date
6 like this, for sure it's an American, right? And then
7 two more lines, need tax paid, question mark, need stock
8 quotes, no question mark. Those three lines are not my
9 writing. Everything else is.
10 Q. And is this a document you created or had
11 created?
12 A. It's a document that was created in Romania at
13 Beckley request and at my request and at Beckley request
14 for documents and my request to them: Please send me
15 the documents as soon as possible.
16 Q. Okay. What does -- I'm looking at the column 5.
17 What does that --
18 A. (Speaks in foreign language.) Translation is
19 "other income."
20 Q. Other income.
21 A. I don't -- I translated different business
22 expense. No. It's other -- really professional
23 translation is other income. Not -- word to word, other
24 income.
25 Q. And then the next one, for the B&C, I'm guessing

<p style="text-align: right;">Page 217</p> <p>1 that's bank income?</p> <p>2 A. Bank. Yes, (Speaking in foreign language) is</p> <p>3 bank.</p> <p>4 Q. And so that -- that line entry there</p> <p>5 represents --</p> <p>6 A. I don't know if it's what's in the bank or if</p> <p>7 it's --</p> <p>8 Q. You don't know if that is --</p> <p>9 A. If it's what's in the bank or if it's the money</p> <p>10 that's in the bank, I have no idea.</p> <p>11 Q. And this is in -- is this amount in U.S.</p> <p>12 dollars?</p> <p>13 A. I guess so because -- let me see. Yeah, that</p> <p>14 should be U.S. dollars.</p> <p>15 Q. Okay.</p> <p>16 A. Yes, everything is U.S. dollars.</p> <p>17 Q. And what -- and this column -- the first big</p> <p>18 column has one, two. This is, what, the buying? Is</p> <p>19 this your real estate transaction? I'm just trying to</p> <p>20 figure out what this document means.</p> <p>21 A. You mean after the -- after the column with the</p> <p>22 years?</p> <p>23 Q. Yeah, you have that first column is a column of</p> <p>24 the years, correct?</p> <p>25 A. Right.</p>	<p style="text-align: right;">Page 219</p> <p>1 That means we did some business that either with the</p> <p>2 government -- we buy from the government or we sell to</p> <p>3 the government or something, so we took a sub-party,</p> <p>4 which is an expert, and the expert will make an</p> <p>5 evaluation report and both party will agree with</p> <p>6 whatever the expert says.</p> <p>7 Q. Okay.</p> <p>8 A. Okay.</p> <p>9 Q. Now, so this chart, on Government Exhibit 32,</p> <p>10 all this chart and information, was this how -- was this</p> <p>11 information kept in this form --</p> <p>12 A. No.</p> <p>13 Q. -- in Romania?</p> <p>14 A. No.</p> <p>15 Q. So this is something they created at your</p> <p>16 request?</p> <p>17 A. Yes, at my request to them and basically request</p> <p>18 to me. And said probably some kind of question: Hey,</p> <p>19 the business, the real estate, what did you buy and what</p> <p>20 did you sell? Why did you pay that Romanian government</p> <p>21 and whatever? So we created this.</p> <p>22 Q. Okay. So how did you keep this information --</p> <p>23 how did your people or your group in Romania keep this</p> <p>24 information before this, before creating this chart?</p> <p>25 A. Joke: Beats me. Answer: I don't know.</p>
<p style="text-align: right;">Page 218</p> <p>1 Q. And then you have the --</p> <p>2 A. Those are real estate.</p> <p>3 Q. This is real estate what?</p> <p>4 A. Real estate buildings or land, but the majority</p> <p>5 is real estate buildings.</p> <p>6 Q. Okay.</p> <p>7 A. Buying and selling.</p> <p>8 Q. All right. And then I want to look at this page</p> <p>9 DOJ 2961. What is this?</p> <p>10 A. This is -- translation, it's real estate sold by</p> <p>11 BA, which is me.</p> <p>12 And then this -- it's (speaking in foreign</p> <p>13 language) the first line. (Speaking in foreign</p> <p>14 language) means the address of the real estate.</p> <p>15 Q. Okay.</p> <p>16 A. (Speaking in foreign language) means cost of</p> <p>17 acquiring. (Speaking in foreign language) means price</p> <p>18 to sell, price sold for. (Speaking in foreign language)</p> <p>19 means deposit received by the government when we sold</p> <p>20 the -- whatever. The real estate.</p> <p>21 Date -- and (speaking in foreign language) means</p> <p>22 date of sale.</p> <p>23 Q. Okay.</p> <p>24 A. And on some of the numbers you have these words</p> <p>25 (speaking in foreign language) means evaluation report.</p>	<p style="text-align: right;">Page 220</p> <p>1 MR. LINDER: Okay. Marked as Government</p> <p>2 Exhibit 33.</p> <p>3 (Exhibit 33 was marked.)</p> <p>4 BY MR. LINDER:</p> <p>5 Q. And --</p> <p>6 A. I am lost on this one.</p> <p>7 Q. So this is -- I just want to make sure. This</p> <p>8 isn't something that you created?</p> <p>9 A. No.</p> <p>10 Q. Okay. And I'll --</p> <p>11 A. This is -- this is -- this is from Romania, but</p> <p>12 I'm totally lost. I don't know what it is.</p> <p>13 Q. Okay.</p> <p>14 A. Of course, this is the year.</p> <p>15 Q. Now -- so do you know if this is something that</p> <p>16 was created by --</p> <p>17 A. On Beckley -- some questions from Beckley was</p> <p>18 created in Romania. So what it is, I have no idea.</p> <p>19 Q. Did Mr. Beckley -- did he converse directly with</p> <p>20 some of your --</p> <p>21 A. No.</p> <p>22 Q. -- personnel in Romania?</p> <p>23 A. No.</p> <p>24 Q. Okay. Every -- communications went from</p> <p>25 Mr. Beckley --</p>

Page 221

1 A. To me.
2 Q. -- to you, and then to you from Romania?
3 A. Yeah. And Beckley.
4 Q. Okay.
5 A. But never happen a day like this. Never happen
6 20 percent of a day like this. Basically, Beckley
7 either knew what he was doing or he was not -- he didn't
8 know what he was doing.
9 It seemed like I was going to his office, he
10 said: Oh, I need now to know this and this and that,
11 and I said, "Yes."
12 Q. So --
13 A. And that's it.
14 Q. Do you think -- I'm just asking: Do you think
15 this is going to be something that was created by the
16 people in Romania? Because I'm looking at the column
17 where it says other income. And that's really not --
18 that's not how income is really --
19 A. Yeah, but it's double income. Yeah, it's --
20 yeah, it's exactly what I'm saying. It's --
21 Q. Okay.
22 A. And property is T-I-Y, so -- yeah, so it's
23 created in Romania.
24 Q. All right. And they would have got this from --
25 A. From --

Page 222

1 Q. -- your records --
2 A. Different records. I don't --
3 Q. Okay.
4 A. -- know where.
5 Q. It's been a long day, but we got to -- to get
6 through it, we got to stop talking over each other. So
7 I'll try to --
8 A. Oh, sorry.
9 Q. Me too. No problem.
10 A. I'm sorry.
11 Q. So I just want to get this on the record.
12 So this document, Government Exhibit 33, is
13 going to be something that's created from the records
14 that are kept in Romania. Would that be a fair
15 statement?
16 A. Was created by my people in Romania by the
17 document that are somewhere in Romania, at my request,
18 which came from Beckley request.
19 Q. Okay.
20 A. And, I'm sorry, but, you know, Romania is very
21 close to Italy. So we like to speak a lot, move our
22 hands, do this, do that (indicating.)
23 Q. Now, what exactly did you hire Mr. Beckley to do
24 for you?
25 A. To do whatever is necessary to put me in

Page 223

1 accordance with the law of the United States, the taxes
2 and whatever.
3 Q. Okay. And did you -- do you know what a foreign
4 bank account reporting form is?
5 A. Now or when I first -- as I told you before, I
6 found out about a foreign bank account reporting first
7 time from Beckley and I found out the wrong way.
8 Even that -- but even that, he didn't say from
9 the beginning. He found out from somewhere. I don't
10 know where. He came with that (inaudible) towards where
11 we were supposed to file finally, and he said: Oh, we
12 need to do this. We met, oh, okay.
13 Q. So the first time you heard about a --
14 A. A foreign bank account is Beckley.
15 Q. From Beckley.
16 A. Yes.
17 Q. Okay. And did you hire him to prepare certain
18 forms?
19 A. I hired him to put me -- to take care of all my
20 tax issues and put me inside the law, put me -- bring me
21 up to date to be a lawful citizen.
22 Q. All right. And I guess the question -- one
23 question is -- we'll just mark it.
24 How many times did you meet with Mr. Beckley?
25 A. Twenty times, thirty times.

Page 224

1 Q. Okay. And when you met, did you meet in person?
2 Did you talk on the phone? How did you --
3 A. I don't like -- like I said, I don't like to
4 talk on the phone, I don't like on the computer. I
5 choose him number three or four because he was close to
6 my house; I will jump in the car and go to his office.
7 Q. Okay. So those 20 or so times, you met in
8 person?
9 A. In person.
10 Q. Okay. And how long did your meetings typically
11 last?
12 A. Sometimes he would make me wait. After I told
13 him, "I don't like to wait," he didn't make me wait any
14 more --
15 Q. All right.
16 A. -- but 10 to 15 minutes.
17 Q. Okay. No, I mean -- let me get it straight --
18 A. After he was coming in the room, 10 minutes.
19 Q. Okay, that's what I wanted --
20 MR. KATZ: Off the record.
21 MR. LINDER: We're off the record.
22 (Discussion off the record.)
23 MR. LINDER: We're back on the record.
24 BY MR. LINDER:
25 Q. So you're meeting with Mr. Beckley. And did he

Page 225

1 give you, like, a written list? Did he give you, like,
 2 lists of things like this is what I need to know from
 3 your --
 4 A. No.
 5 Q. -- people in Romania?
 6 A. I was getting the list at the beginning every
 7 day.
 8 Q. From who?
 9 A. Not written. He would say: Give me the sales,
 10 the real estate sales --
 11 Q. Okay.
 12 A. -- whatever you pay and whatever -- I don't know
 13 the numbers. Just give me rough numbers. Okay.
 14 I was calling Romania: Give -- okay, now I need
 15 to -- you said you had sold -- yes. You sold the
 16 company. Give me when you sell, how much you sell. I
 17 don't know the number. I need to research -- No, no,
 18 no. Okay. Like that.
 19 I was making -- he was sitting, I was making
 20 notes, talking to Romania, getting next day the answer.
 21 Q. So let's just -- as long as we're here.
 22 And you end up -- you ended up -- when did
 23 you -- did you fire Mr. Beckley? Did you get rid of
 24 him? What did you do about Mr. Beckley?
 25 A. So we've -- we filed -- we finished whatever we

Page 226

1 did, which was not complete and was not good. We filed,
 2 and 2012, by August, I started to receive these very
 3 funny notices from IRS that I make a mathematical error
 4 in my return.
 5 So I took my first -- first of all, I said:
 6 Alex, you are really an idiot; you don't know
 7 mathematics. Okay. So I took one, then I -- next day I
 8 receive another two or three. I said: Oh, okay, now
 9 it's -- so I went to Beckley, and I said: What's this?
 10 What is mathematic -- what did we do? And he said -- he
 11 said: Let me call. I'm gonna call the IRS. And I
 12 said: Okay, call. Do something.
 13 Then he said that for this and that and he
 14 didn't -- you know, was something. Whatever you
 15 understand from me is exactly what I understood from
 16 him. And this, maybe and tomorrow, that meanwhile we
 17 have to. So finally he said that I need a lawyer.
 18 So he took me to a lawyer, which actually
 19 went -- after Beckley talked to that guy for I don't
 20 know how long, for half an hour, and I tried to explain,
 21 that lawyer called Mr. Katz. And that was the end of me
 22 dealing with Beckley.
 23 Q. Okay. And do you think -- what time frame do
 24 you think that was?
 25 A. I received the first I-love-you letter from IRS

Page 227

1 in August. Then I received two or three more letters
 2 also in August. Then I went to Beckley. So that was
 3 end of August or beginning of September when I didn't
 4 talk to Beckley any more and I started to talk to
 5 Mr. Katz.
 6 Q. All right. And did you file any type of a suit
 7 or some type of arbitration against -- or a claim
 8 against Mr. Beckley?
 9 A. I did -- so that was in 2012. Then little by
 10 little I find out the kind of -- it's a quote, the kind
 11 of trouble that I am in, what he put me into it, and
 12 then I think Mr. Katz's told me that if I want to sue
 13 him, some kind of time frame will run out and we have to
 14 do something to -- so the time frame will not run out.
 15 We did that. We hired -- Mr. Katz sent me to a
 16 company that -- of other different lawyers because he
 17 cannot do the suing. Whatever. I hired the company --
 18 the company did this and did all the suing which closed
 19 more or less last year, 2000 something.
 20 MR. LINDER: All right. And I'll hand you what
 21 is marked as Government Exhibit 34.
 22 (Exhibit 34 was marked.)
 23 MR. LINDER: Did I give that --
 24 MR. KATZ: Yes.
 25 MS. RUBENSTEIN: Yes.

Page 228

1 BY MR. LINDER:
 2 Q. Okay. And is this the claim you filed against
 3 Mr. Beckley?
 4 A. It looks like. If I sign it, I -- it looks
 5 like.
 6 Q. Okay. And do you remember going through
 7 arbitration, like being interviewed or talking to
 8 anybody other than your attorneys on this arbitration
 9 case?
 10 MR. KATZ: I'm going to object to the form.
 11 It's kind of vague as to --
 12 MR. LINDER: All right. Let's --
 13 MR. KATZ: Answer, if you can.
 14 MR. LINDER: Let's break it down. No. I'm
 15 going to withdraw the question and we'll start over.
 16 BY MR. LINDER:
 17 Q. So you have this arbitration claim that you
 18 filed against Mr. Beckley, and it's marked as Government
 19 Exhibit 34. Would you agree with that?
 20 A. I have the arbitration. I talk a lot with the
 21 owner of the lawyer company. After that I talked to the
 22 attorney from the lawyer company. I think -- but I
 23 think on it -- I don't remember exactly -- that they
 24 hired an expert or something, and I don't know if I
 25 talked to him or not. Any way, it was a long case, a

<p style="text-align: right;">Page 229</p> <p>1 year or something.</p> <p>2 Q. Okay. But I meant: Did you go -- did you go in</p> <p>3 front of like -- not your attorney. But did you go in</p> <p>4 front of like a judge or like a mediator or a third</p> <p>5 person and explain your story? Or was this -- did you</p> <p>6 do any of that?</p> <p>7 A. I don't remember.</p> <p>8 Q. Okay. And you actually --</p> <p>9 A. You -- you --</p> <p>10 Q. It's okay. You got to listen to me. I'm sorry.</p> <p>11 Please listen to the question.</p> <p>12 A. Yes.</p> <p>13 Q. And the question is: You actually -- this case</p> <p>14 was resolved or settled --</p> <p>15 A. Settled.</p> <p>16 Q. -- is that a fair statement?</p> <p>17 A. Yeah.</p> <p>18 Q. And you received payment?</p> <p>19 A. Yes.</p> <p>20 Q. And how much -- what payment did you receive?</p> <p>21 A. What I received or what was ordered by the --</p> <p>22 because the lawyers, they kept whatever I was owing</p> <p>23 them. So received cash in the bank?</p> <p>24 Q. What was total award that was --</p> <p>25 A. I think was more or less around sum of a million</p>	<p style="text-align: right;">Page 231</p> <p>1 BY MR. LINDER:</p> <p>2 Q. Do you remember working with Mr. Beckley to</p> <p>3 prepare these?</p> <p>4 A. Okay, this is my writing, page 885.</p> <p>5 Q. Correct.</p> <p>6 A. Same as 886. All of them wherever it's some</p> <p>7 handwriting, what I see is my handwriting.</p> <p>8 Q. Okay. And that's information that you provided</p> <p>9 on these forms; is that correct?</p> <p>10 A. That's information that I provided, right.</p> <p>11 Q. Do you know if these are documents you filed or</p> <p>12 gave to the IRS or filed with the government?</p> <p>13 A. I gave to Beckley. I don't know.</p> <p>14 Q. Okay.</p> <p>15 A. But whatever Beckley asked me -- this is my --</p> <p>16 first of all, this is my writing, all of it.</p> <p>17 Q. All right.</p> <p>18 A. Whatever Beckley asked me, I did. And as far as</p> <p>19 I remember, I never mailed -- me personally I never</p> <p>20 mailed anything to IRS.</p> <p>21 Q. Okay.</p> <p>22 A. He did. Or after we started with Mr. Katz's</p> <p>23 company, they did.</p> <p>24 Q. All right. And the numbers -- and you went</p> <p>25 through this, and all the writing on this is your</p>
<p style="text-align: right;">Page 230</p> <p>1 or 999,999.00. Something like that.</p> <p>2 Q. All right.</p> <p>3 A. And I received I think 800-something because I</p> <p>4 was owing them for whatever.</p> <p>5 Q. Okay.</p> <p>6 A. Whenever -- sometimes when I say I don't</p> <p>7 remember, I really don't remember. It's not that I'm</p> <p>8 trying to hide. So that's why I said for any question</p> <p>9 where I say I don't remember you want an answer, I can</p> <p>10 give you the paperwork or whatever in one or two days.</p> <p>11 I'm not hiding it.</p> <p>12 Q. Okay. And do you remember the time frame of</p> <p>13 when that suit against -- or the arbitration claim</p> <p>14 against Mr. Beckley was concluded or finished up?</p> <p>15 A. I receive -- I consider finished up when I</p> <p>16 receive the money. That's my opinion.</p> <p>17 Q. Okay. I mean, I understand. What time frame?</p> <p>18 Do you think 2016? 2018? Do you have any idea what</p> <p>19 year?</p> <p>20 A. I think it was last year.</p> <p>21 Q. So 2019?</p> <p>22 A. 2019.</p> <p>23 MR. LINDER: So handing you what's marked as</p> <p>24 Government Exhibit 35. These are FBAR reports.</p> <p>25 (Exhibit 35 was marked.)</p>	<p style="text-align: right;">Page 232</p> <p>1 handwriting.</p> <p>2 A. Right.</p> <p>3 Q. Okay. And the numbers here are in U.S. dollars?</p> <p>4 A. Yes.</p> <p>5 Q. Okay. Prior to meeting with Mr. Beckley, have</p> <p>6 you ever seen this type of form before?</p> <p>7 A. No.</p> <p>8 MR. LINDER: Okay. 36.</p> <p>9 (Exhibit 36 was marked.)</p> <p>10 BY MR. LINDER:</p> <p>11 Q. Mr. Bittner, I hand you what's marked as</p> <p>12 Government Exhibit 36. Is this a statement or a</p> <p>13 document that you created?</p> <p>14 A. Let me read it.</p> <p>15 Q. Sure.</p> <p>16 A. I didn't create it because I don't know how to</p> <p>17 create a document. But this is something that was</p> <p>18 created probably by Beckley, and yes, that was my -- me</p> <p>19 and Beckley understanding at that time.</p> <p>20 Q. Okay. And you had -- would you have provided</p> <p>21 the information that's in this paragraph to Mr. Beckley?</p> <p>22 A. Everything that's in here is accurate --</p> <p>23 Q. All right.</p> <p>24 A. -- and -- and I provided.</p> <p>25 MR. LINDER: Okay. While you're still on that</p>

Page 245

1 something, and everybody will make a joke. And I am --
2 I make -- I like -- I love to make jokes.
 3 MR. LINDER: All right. I'll hand you what's
 4 marked Government Exhibit 39.
 5 (Exhibit 39 was marked.)
 6 BY MR. LINDER:
 7 Q. And I just want to turn to the last page of this
 8 document. Is that your signature, Mr. Bittner?
9 A. Yes.
 10 Q. Okay. And there's a statement in here that you
 11 had --
12 A. Which page?
 13 Q. I'm looking at page 1.
14 A. Okay.
15 Q. It says you had source income from an
16 S corporation. Do you see that?
17 A. Which paragraph?
 18 Q. It's the fifth paragraph. It starts with --
19 A. I had -- yeah, up to around -- about 2000, I had
20 some U.S. source S corporation.
 21 Q. Okay.
22 A. Yeah.
 23 Q. And what S corporation do you think you were
 24 getting income from?
25 A. Is that the one that I told you about with my

Page 246

1 sister? Some restaurant? They needed some money, they
2 give me some shares. They issued that. They did all
3 that stuff for me.
 4 Q. You don't know the name of that --
5 A. No.
 6 Q. Okay. Who would know the name of that S
 7 corporation?
8 A. I can give it to you tomorrow, or my sister.
 9 MR. LINDER: Would you agree to provide that
 10 information to me, Mr. Katz?
 11 MR. KATZ: Yes.
 12 MS. RUBENSTEIN: With the caveat that we might
 13 have tried before and we might have not been able to.
 14 MR. KATZ: If I can get the information, I'll
 15 get it to you. I don't know that I can get it by
 16 tomorrow.
 17 MR. LINDER: Okay.
 18 BY MR. LINDER:
 19 Q. Mr. Bittner, you'll agree to provide that
 20 information regarding that S corporation you're
 21 referring to in Government Exhibit 39 to your attorney,
 22 Mr. Katz --
23 A. Yes.
 24 Q. -- Ms. Rubenstein?
25 A. What exactly? What's all the information that

Page 247

1 you need? The name?
 2 Q. Yeah, I'd like --
3 A. The address?
 4 Q. Well, let's go through it. So the name and
 5 address of the S corporation; would you agree to provide
 6 that?
7 A. Yes.
 8 Q. And you also have under here a K-1. Do you know
 9 what a K-1 is?
10 A. I think it's -- the corporation tells me how
11 much money I make or something like that.
 12 Q. Okay. Have you ever reviewed a K-1 before?
 13 MR. KATZ: Object to the form of the question,
 14 the assumptions.
 15 You can answer the question.
16 THE WITNESS: If I ever saw a K-1 before?
 17 BY MR. LINDER:
 18 Q. My question was: Have you ever reviewed one
 19 before?
20 A. Define "reviewed."
 21 Q. Okay. Let's start: Have you ever seen a K-1
 22 before?
23 A. I guess so. Yes.
 24 Q. And from where did you see the K-1?
25 A. I don't know.

Page 248

1 Q. And when you had the K-1, did you review it?
2 A. You mean read it?
 3 Q. Yes.
4 A. I guess so. If it's concerning me -- was
5 concerning me, probably, yes. Yes. Yes.
 6 Q. Okay. And it talks here in this sentence about
 7 filing tax returns.
8 A. Yes.
 9 Q. Do you have copies of those returns?
10 A. What returns?
 11 Q. The returns that you were referring to in
 12 Government Exhibit 39, you're referring to tax returns.
 13 My question is: Do you have those tax returns?
 14 MR. KATZ: Can you have him read that far?
 15 MR. LINDER: Absolutely.
 16 BY MR. LINDER:
 17 Q. You have a statement here, "I was issued a K-1
 18 and I filed returns reporting that income" -- and I'll
 19 stop. And my question is --
20 A. Which paragraph is this?
 21 MR. KATZ: Right here. "Up to about 2000."
22 THE WITNESS: Why we don't read that? "Up to
23 about 2000" --
 24 MR. LINDER: Okay.
 25 MR. KATZ: Read the sentence and then answer the

Page 249

1 question.

2 **THE WITNESS: "Up to about 2000, I had some US**

3 **source income from an S corporation. I was issued a K-1**

4 **and I filed returns reporting that income and paying any**

5 **tax which I understood was my obligation under" -- "tax**

6 **law."**

7 **You are asking me if I have this K-1 from before**

8 **2000 -- the year 2000?**

9 BY MR. LINDER:

10 Q. Do you have the K-1?

11 **A. No.**

12 Q. Okay. What about the -- any copies of the

13 returns that you would filed?

14 **A. Before 2000?**

15 Q. Yes.

16 **A. No.**

17 Q. Okay. Who would have prepared -- did you

18 prepare those returns that you're referring to in this

19 paragraph?

20 **A. No.**

21 Q. Who would have prepared those for you?

22 **A. I don't know. Probably my sister or somebody**

23 **that was hired by my sister.**

24 Q. Okay. Who would have signed -- did you sign

25 those returns?

Page 250

1 **A. Probably, yes.**

2 Q. So they would have had to send those returns to

3 you in Romania?

4 **A. Right.**

5 Q. And then you would have signed them and sent

6 them back; would that be correct?

7 **A. Right.**

8 MR. LINDER: Can we take about five minutes.

9 MS. RUBENSTEIN: Absolutely.

10 (Recess taken.)

11 MR. LINDER: What I'm handing you is marked as

12 Government Exhibit 40.

13 (Exhibit 40 was marked.)

14 MS. RUBENSTEIN: Yes, 39 was the second.

15 MR. KATZ: All right.

16 BY MR. LINDER:

17 Q. And I've handed you what's marked as Government

18 Exhibit 40. I want you to turn to the second page.

19 Is that your signature, Mr. Bittner?

20 **A. Yes.**

21 Q. Would you recognize your wife's signature if --

22 **A. Yes.**

23 Q. -- you saw it?

24 **A. Excuse me.**

25 Q. To the best of your knowledge, is that your

Page 251

1 wife's signature?

2 **A. Yes.**

3 Q. And is the attachment to this -- would that be

4 the attachment you're referring to in this document?

5 **A. I have one question for Mr. Katz here. Is this**

6 **the -- is this what we ask IRS and they didn't even**

7 **answer? Is this the --**

8 MR. KATZ: Go ahead and answer the --

9 MR. LINDER: Let's go back to my questions.

10 MR. KATZ: Go ahead and answer.

11 **THE WITNESS: I want to make a juicy answer if**

12 **it's something they didn't -- didn't answer and I'm nice**

13 **and I answer to the government.**

14 MR. KATZ: No jokes. No juicy answers.

15 BY MR. LINDER:

16 Q. So we verify your signatures, and above your --

17 where it says "under penalty of perjury" -- do you see

18 that on the second page of this document?

19 **A. Yes.**

20 Q. And you have -- it says, "see attached

21 statement."

22 **A. Yes.**

23 Q. Okay. And what I want to -- my question is: Is

24 the statement that's attached -- is that the statement

25 you're referring to in this document?

Page 252

1 **A. You mean the first two pages that I signed? Or**

2 **the last two pages?**

3 Q. The last two pages of the attached statement.

4 **A. Very fast reading.**

5 Q. Read away. I want --

6 **A. Yeah.**

7 Q. -- to make sure we got this right.

8 **A. Yeah. And it comes the grammar to the rescue,**

9 **on the last bottom page.**

10 **Yes.**

11 Q. Okay. And when you got this document, did you

12 read this statement before signing?

13 **A. You mean the first two pages?**

14 Q. Yeah. Did you read the attachment, that

15 statement before you signed it?

16 **A. This, the first two pages?**

17 Q. Yes.

18 **A. I guess so. Yes.**

19 MR. LINDER: Okay. All right. Mr. Bittner, I

20 hand you what's marked as Government Exhibit 41.

21 (Exhibit 41 was marked.)

22 MR. LINDER: And go off the record real quick.

23 (Discussion off the record.)

24 MR. LINDER: All right. Let's go back on the

25 record. And I apologize for that.

Page 257

1 THE REPORTER: I believe so.
 2 (Exhibit 43 was marked.)
 3 BY MR. LINDER:
 4 Q. I'll hand you what's marked as Government
 5 Exhibit 43.
 6 And, Mr. Bittner, we spent a lot of time going
 7 over some of your companies today. And this is just --
 8 I'll represent this is a page out of an IRS document
 9 that just references some of the companies that you kind
 10 of vested in, and I just want you to verify that you
 11 owned or operated the companies that were listed here.
 12 MR. KATZ: Object to the form of the question.
 13 MR. LINDER: Okay.
 14 MR. KATZ: Specifically the "owned."
 15 MR. LINDER: All right.
 16 BY MR. LINDER:
 17 Q. Mr. Bittner, actually, look at Government
 18 Exhibit 43. In particular, I'm asking you to just take
 19 a minute and look at -- it's really the listing here, 1
 20 through 38 and continued on to the next page.
 21 Do you recognize these companies that are listed
 22 here?
 23 **A. Yes.**
 24 Q. Okay. And without going through each company,
 25 are these companies that you would have had an ownership

Page 258

1 interest in?
 2 **A. Yes.**
 3 Q. Okay. And in regards to these companies 1
 4 through 38, we talked at length on some of them, but are
 5 any of these companies -- did you operate any of these
 6 companies?
 7 **A. What do you mean "operate"?**
 8 Q. Did you run them? Did you run the day-to-day
 9 operations?
 10 **A. I never run any day-to-day operation of any of**
 11 **my companies.**
 12 Q. Okay. And so you would hire people to operate
 13 the companies?
 14 **A. Yeah. Either hire them or they were smaller**
 15 **investors.**
 16 Q. Okay.
 17 **A. Or they were getting a salary or being part of**
 18 **the business.**
 19 Q. Let's see. Prior to moving back to the states,
 20 where did you live in Romania?
 21 **A. In the center of Bucharest.**
 22 Q. Okay. Can you give me the address?
 23 **A. Yeah. Cobalcescu, No. 41.**
 24 Q. Okay.
 25 **A. I think I gave it to you before. In Bucharest.**

Page 259

1 **The capitol city.**
 2 Q. Okay. And when you moved back, did you sell
 3 that?
 4 **A. No. Actually, I bought that when I move. That**
 5 **was a government building, confiscated from -- by the**
 6 **communists. I was born in that -- it was an apartment**
 7 **building but very -- Soviets, looks -- looks Soviets by**
 8 **communists conduct. That means you had a few homes.**
 9 **And I was born there. I lived all my life**
 10 **there. I left there. When I came back, my father and**
 11 **my mother were there. I moved with them. My father**
 12 **passed away. Meanwhile, you could buy this apartment.**
 13 **The government will sell to the tenant. So I bought for**
 14 **my mother the apartment, and I refurbish it.**
 15 **Then, you know, funny things happen. Then**
 16 **somebody else that learned what I was doing at the**
 17 **beginning bought the building from the former owner and**
 18 **came back to me and say they know it's me. This**
 19 **(inaudible) my mother didn't buy in good standard. So**
 20 **basically they wanted to scoot her out.**
 21 **So I couldn't go. When it's good for me, I go**
 22 **this way. But when it's bad for me, I go the other way.**
 23 **So I had to be to my standard, so I paid the apartment**
 24 **again, same number.**
 25 Q. Okay. And do you still own this apartment

Page 260

1 building today?
 2 **A. After my mother passed away and I knew I'm gonna**
 3 **move back to the states, I left it, and it was sold when**
 4 **I was in the states.**
 5 Q. Okay. And --
 6 **A. But I paid twice. Is anybody understand what I**
 7 **mean? The funny stuff that happens in life?**
 8 MR. KATZ: Yes.
 9 BY MR. LINDER:
 10 **Q. So how many -- so how many times did you --**
 11 **approximately did you travel back from -- when you left**
 12 **the United States, how many times did you travel back,**
 13 **approximately, do you know?**
 14 **A. In the '90s -- in the '90s, '90 and '91, like**
 15 **every two, three months, you know, come because the**
 16 **family was here. Once the family moved to the -- back**
 17 **to -- moved to Romania, my wife was coming almost every**
 18 **year or for sure every second year to touch base with**
 19 **her mother because Chinese daughter -- mother/daughter**
 20 **are very inseparable. And I -- probably I come three or**
 21 **four times.**
 22 **I come when I turned fifty. So I turn fifty**
 23 **in -- fifty-seven plus fifty -- 2007 I came and I had a**
 24 **big all-around American tour.**
 25 Q. And in 2007 did you go to Vegas? Las Vegas?

Page 273

1 America, and he doesn't know anything about the tax law.
 2 Why should I waste my breath to ask somebody in Romania
 3 about the American tax law, the longest tax --
 4 Q. When you lived --
 5 A. -- the longest law on the planet. I don't know
 6 if you guys know that. I found it on the internet. The
 7 biggest law on the planet is the tax law of United
 8 States.
 9 Q. When you lived in Romania, did you have any
 10 awareness of whether you were supposed to file returns
 11 in the U.S.?
 12 A. No. I was feeling very happy and very --
 13 feeling good about myself that I was doing everything
 14 like I am supposed to.
 15 Q. Did you know you were supposed to report U.S. --
 16 I'm sorry.
 17 Did you know that you were supposed to file
 18 returns reporting your worldwide income in the U.S.?
 19 A. No.
 20 Q. When did you first hear about the form FBAR?
 21 A. From Beckley towards the end of his filing
 22 because at the beginning he only asked me questions and
 23 filled the returns, regular tax returns. He came with
 24 FBAR the last two weeks: Ha, FBAR, FBAR. Like now that
 25 I remember, his posture at that time, he's like he just

Page 274

1 found out in the last two weeks with me dealing with him
 2 about the FBAR, and then he told me to file on -- I
 3 understood. He didn't say file only one. I understood
 4 that I have to file the biggest account, personal
 5 account that I had for that year on one bank. Not every
 6 single bank that I had in Romania.
 7 And, actually, he did not say anything about
 8 other bank. The way he -- the way I got it from him --
 9 not the way he explained to me -- is what I understood
 10 is that the business produced money in Romania. The
 11 business for Romania paid me money in my own account.
 12 On which account I had the most money in Romania coming
 13 from businesses or from transaction. So this is the
 14 bank, the account for this year, the biggest bank
 15 account transaction for the account in Romania. So I
 16 didn't put the foreign banks' account because I didn't
 17 do business with the foreign banks. I didn't receive
 18 income.
 19 Q. Did Mr. Beckley ever tell you that you might
 20 have to file FBARs for companies you had an ownership
 21 interest in?
 22 A. No.
 23 Q. Did you supply everything to Mr. Beckley that he
 24 asked you to supply?
 25 A. Yes.

Page 275

1 Q. Did you withhold anything from him
 2 intentionally?
 3 A. Not -- not -- whatever he asked, he got usually
 4 in 24 hours.
 5 Q. What about Mr. Booker?
 6 A. Same thing.
 7 Q. How much --
 8 A. With Booker, even better. I just let him talk
 9 to Romania. The guy that speak English is Eugen, and I
 10 told Eugen in three, "With Booker, Eugen, whatever this
 11 guy ask -- Mr. Beckley ask, you give to Mr. Booker."
 12 Q. Was Booker supplied with everything he asked?
 13 A. Yes.
 14 Q. Did you intentionally withhold anything?
 15 A. No.
 16 Q. What did all of this cost you to get all these
 17 returns prepared by Booker?
 18 A. Booker by itself? How about you? You cost me a
 19 lot more than Booker.
 20 Q. Let's talk about Booker.
 21 MR. LINDER: No --
 22 MS. RUBENSTEIN: He can go ahead.
 23 THE WITNESS: Booker, I think way over 100,000.
 24 BY MR. KATZ:
 25 Q. And what about me?

Page 276

1 A. You are way over a million at this time.
 2 Q. Okay. Do you know what portion --
 3 A. Way over.
 4 Q. Do you know what portion --
 5 A. With all the discount. He give me a discount.
 6 MS. RUBENSTEIN: It has been seven years.
 7 THE WITNESS: Yeah.
 8 BY MR. KATZ:
 9 Q. Do you know what was attributable to preparing,
 10 reviewing returns, and supplying information?
 11 A. I presume that the golden years, 2016, '14, and
 12 '15, were the years when I lost whatever hair I used to
 13 have and I got these scars. Those were the most
 14 intensive years. And last year was very intensive, but
 15 last year because of the -- preparing for the tax code.
 16 Q. How about the --
 17 A. Other than that, was regular, you know, 30,000
 18 per month, 50,000 per month.
 19 Q. How about the --
 20 A. Regular month.
 21 Q. How about the people in Romania, how much time
 22 did they spend on responding, on getting information to
 23 Booker?
 24 A. To Booker.
 25 MS. RUBENSTEIN: And us.

Page 277

1 BY MR. KATZ:
 2 Q. And us. And a verbal response.
 3 A. Do you have a camera I can do like this?
 4 Hundreds and hundreds of hours. Eugen used to
 5 do some other things. He stopped doing anything else,
 6 and 10 hours per day because I said, "Eugen, I am dying
 7 here, please." And he would not -- he would collect all
 8 the information. He would call all the companies and
 9 tell me this, send me this, and you did not send this.
 10 Hundreds of hours, hundreds.
 11 And I said this before, and then we got the
 12 Freedom of Information Act, and we read it, black and
 13 white, that actually they never gave the information. I
 14 spent almost \$200,000 in Romania (inaudible) with all
 15 the people getting information for nothing. For them to
 16 play a game. And I have it, Freedom of Information, and
 17 we provided two megabytes of information. Two
 18 megabytes, sir. Two megabytes.
 19 And then, from the court, they didn't look at
 20 it. They asked for it; they didn't look at it.
 21 Q. Now -
 22 A. Just give.
 23 Q. Do you remember how much money -- how much
 24 tax -- give me some idea of the amount of tax that Agent
 25 Reece said you owed.

Page 278

1 A. 60 million and change or something.
 2 Q. How much do you owe in --
 3 A. When I -- when we went through the first returns
 4 after Beckley, and we agreed to the returns with all the
 5 tax, first of all, it was tax credit to Romania because
 6 still I have to pay the tax here. So whatever I pay to
 7 Romania was deducted.
 8 So Romania had the capital gain. I think 15
 9 here. It was 16 -- or the other way around. So I paid
 10 that, so I deducted here.
 11 And at the end, we wrote a check for --
 12 actually, I should get that check back from the bank,
 13 625,000.
 14 Q. In the tax --
 15 A. For five years.
 16 Q. In the tax --
 17 A. That's exactly what I --
 18 Q. In the tax court case, do you know how much you
 19 owed for the year -- when the tax court case got
 20 everything resolved, how much did you owe for the year
 21 2008 according to the tax court?
 22 A. I don't know. 2008?
 23 Q. 2008, '09 and '10, how much did you owe for
 24 those years?
 25 A. I am saying I -- \$625,468.

Page 279

1 Q. I'm asking about the tax court case. That was
 2 when you filed the returns.
 3 A. Okay.
 4 Q. The tax court case. Do you remember how much --
 5 let me put it this way --
 6 A. I didn't pay, if you are -- I didn't write any
 7 check.
 8 Q. In resolving the tax court case, did the tax
 9 court find -- found you owe \$14 million in tax?
 10 A. No.
 11 Q. Okay.
 12 A. So probably there is --
 13 Q. Is that a factor that the government should
 14 consider?
 15 A. I guess so.
 16 Q. What about -- what do you think the purpose of
 17 penalties is?
 18 MR. LINDER: Objection; calls for a legal
 19 conclusion, but --
 20 MS. RUBENSTEIN: You can answer.
 21 MR. LINDER: -- you can answer.
 22 THE WITNESS: The penalties -- I already
 23 answered the question -- don't start -- if we go to the
 24 meaning of the word, it's to teach you something.
 25 So penalties to teach you so next time you don't

Page 280

1 do whatever you got the penalty for. Like you write a
 2 check to the bank and you don't have enough funds, the
 3 bank will give you a penalty to teach you not to write a
 4 check without enough funds.
 5 BY MR. KATZ:
 6 Q. Have you learned your lesson?
 7 A. Yes.
 8 Q. What about --
 9 A. Excuse me. Very.
 10 Q. When you came back from Romania, you went to
 11 Mr. Beckley and you wanted him to file returns and get
 12 you straight.
 13 A. Do whatever he needs to do. Tell me whatever I
 14 have to pay, if I have to pay something, and file the
 15 paperwork, whatever he has to do because I don't know
 16 how to do, and I hate to do this. To get me straight,
 17 to get me like I used to be when I was in the states and
 18 like I thought I am when I was in Romania: In good
 19 standing, a good United States citizen.
 20 Q. Did you do that because the IRS was after you?
 21 Had the IRS contacted you?
 22 A. In Romania?
 23 Q. Yeah.
 24 A. No, nobody contacted --
 25 Q. Or in the U.S.

Page 281

1 **A. No.**
 2 Q. You did this voluntarily?
 3 **A. I hoped -- I hoped, like I said at the meeting**
 4 **with some real estate. Then I talked to Beckley, and**
 5 **Beckley said, "Yes, you have to file, but you're not**
 6 **gonna pay anything because it's a tax thing."**
 7 Q. But you did --
 8 **A. And I said, "Okay," and I said, "Let's file."**
 9 **Yes, I didn't --**
 10 Q. You came forward before the IRS --
 11 **A. I didn't receive any notice from IRS before I**
 12 **filed, and that's -- actually, that's why I pushed**
 13 **Beckley, because I didn't want IRS -- I thought I am**
 14 **gonna be very weak in the future, if IRS catch me first,**
 15 **then they can always say: Oh, you hide from us. If I**
 16 **go first, they cannot say -- or I hoped they cannot say:**
 17 **You hide from us. No. I am an idiot.**
 18 Q. You were asked why you feel the IRS shouldn't
 19 impose these taxes on you. Do you recall that question?
 20 **A. The taxes or the --**
 21 Q. The question. The question. I'm sorry,
 22 penalties. Why the IRS should not impose these FBAR
 23 penalties on you. Do you recall that question? Do you
 24 recall being asked that question?
 25 **A. Here or --**

Page 282

1 Q. Yes. A few minutes ago.
 2 **A. Yes.**
 3 Q. Do you feel you've been treated like others?
 4 **A. No.**
 5 Q. Tell me.
 6 **A. No. Actually, I feel that something is gonna**
 7 **happen with FBAR when we went to that office in Flower**
 8 **Mound or wherever, and we had that -- with appeal.**
 9 Q. I'd like to --
 10 **A. So from what I understood, it's not like this.**
 11 **Especially me coming. Not they catch me. Me coming and**
 12 **say: Look, I made this mistake; how can we fix it? Not**
 13 **something that this lady did, millions and millions.**
 14 **And if it's possible for me to go to the poor house,**
 15 **they want that. That's why.**
 16 Q. Is there anything you did here that justifies a
 17 \$3 million penalty?
 18 **A. No, I don't think so. I don't think so.**
 19 MR. KATZ: Could I have the court reporter mark
 20 this next document as -- what was our number?
 21 MS. RUBENSTEIN: I'm sorry, I have no idea what
 22 number we're on, but --
 23 MR. LINDER: Trying to find your exhibit, where
 24 you left off?
 25 MS. RUBENSTEIN: Oh, from yesterday?

Page 283

1 MR. LINDER: I have it.
 2 MS. RUBENSTEIN: Thank you.
 3 MR. LINDER: Maybe go a couple numbers past what
 4 I have. I have your last exhibit 16. I think it
 5 probably would be safe if you start at 20. Defendant's
 6 20. That'll be good.
 7 MR. KATZ: Okay. Call this Defendant's 20.
 8 (Exhibit Defendant's 20 was marked.)
 9 **THE WITNESS: This is for me?**
 10 BY MR. KATZ:
 11 Q. Mr. Bittner, I'd like you to take a look at
 12 Exhibit Defendant's 20.
 13 **A. Okay.**
 14 **Nice.**
 15 Q. Would you read the -- first, do you recognize --
 16 do you understand this is a -- what do you understand
 17 this is?
 18 **A. What it says, "Tax Court -- United States Tax**
 19 **Court, Decision."**
 20 Q. Okay. Can you read the first --
 21 **A. "Ordered and decided: That there are no**
 22 **deficiencies in income tax due from, nor overpayments**
 23 **due to, Petitioners for the tax years 2002, 2003, 2008,**
 24 **2009 and 2010."**
 25 Q. And look in the schedule below where -- here in

Page 284

1 the center where it's got a grid of numbers. What does
 2 it show -- you see this column called "Statutory
 3 Deficiency"?
 4 **A. Yeah.**
 5 Q. What does it show the statutory deficiency is
 6 for the year 2007 and 2011?
 7 **A. 46,000 and change. And 100- -- for 2007. And**
 8 **127,000 exactly for 2011.**
 9 Q. Has all that been paid?
 10 **A. Yes.**
 11 Q. Do you --
 12 **A. I guess, yes.**
 13 Q. Okay. Has all --
 14 **A. Yes.**
 15 Q. Is that something that you consider should be
 16 taken into consideration in whether you should be liable
 17 for the FBAR penalties here?
 18 **A. Elaborate -- a little bit elaborate the answer.**
 19 **\$46,000, more or less, is what a family makes per year,**
 20 **average. So I paid three times -- so I paid for yearly**
 21 **income of a median family of United States as penalty.**
 22 **It's not my -- I am not at fault because I made**
 23 **the money in Romania. It's not a fault. It's not a**
 24 **guilt. Watch, we lose elections in November, it's gonna**
 25 **be a guilt. I'm gonna go back to Romania. I'm joking.**